



STATE OF MAINE
OFFICE OF THE STATE AUDITOR

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MARY GINGROW-SHAW, CPA
DEPUTY STATE AUDITOR

MICHAEL J. POULIN, CIA
DIRECTOR OF AUDIT and ADMINISTRATION

POLA A. BUCKLEY, CPA, CISA
STATE AUDITOR

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August 25, 2014

Joint Standing Committee on Appropriations and Financial Affairs
Honorable Dawn Hill, Chair
Honorable Margaret R. Rotundo, Chair
Augusta, ME 04333

Dear Senator Hill and Representative Rotundo,

In accordance with 5 MRSA §244, "By September 15th of each year, the State Auditor shall schedule a meeting with each joint standing committee of the Legislature having jurisdiction over those departments or agencies in the audit of which the State Auditor has identified findings and the joint standing committees of the Legislature having jurisdiction over appropriations and financial affairs and state and local government matters. The State Auditor shall present an assessment of findings and recommendations of the most recently completed audit performed pursuant to this section, including, but not restricted to, questioned costs and material weaknesses of state programs. The State Auditor shall notify affected state agencies and applicable state central service agency officials, such as, without limitation, the State Controller, State Budget Officer, State Purchasing Agent and Chief Information Officer, of the meeting time and place".

The link to the complete OMB Circular A-133 Report for fiscal year 2013 is <http://www.maine.gov/audit/reports/2013sareport.pdf>. A summary by legislative policy area appears on the next page.

Please contact me if you would like to schedule a time for us to present these findings in person to your committee.

Sincerely,

Pola A. Buckley, CPA, CISA
State Auditor

Attachment

cc: Mary M. Gingrow-Shaw, CPA, Deputy State Auditor
Michael J. Poulin, CIA, Director of Audit and Administration

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Summary of Fiscal Year 2013 Single Audit Report, Federal Findings

Joint Standing Committee	No. of findings that are classified as Material Weaknesses or Material Noncompliance		No. of findings that are classified as a Significant Deficiency		Total no. of findings	Federal Questioned Costs		Other Information
	No. of findings	No. of findings that were a prior year finding	No. of findings	No. of findings that were a prior year finding		Known	Likely	
Health and Human Services	0	0	20	15	20	1,293	28,203,000	
Education and Cultural Affairs	1	0	9	3	10	154,940	154,940	
Labor, Commerce, Research, and Economic Development	1	1	2	2	3	Undeterminable	Undeterminable	
Energy, Utilities and Technology	0	0	1	0	1	none	none	
State & Local Government (DAFS findings)	0	0	15	12	15	1,419,493	1,419,493	Note 1
Transportation	0	0	2	2	2	none	none	

Note 1

Finding Number 13-1106-19 is counted under the Health and Human Services and State & Local Government joint standing committees. The known and likely question costs associated with this finding are only included in the Health and Human Services columns for this chart.